

Exhibit 3

Begin forwarded message:

From: Daphne Oberg <Daphne_Oberg@fd.org>

Subject: Fwd: Koerber Information

Date: March 5, 2019 at 12:45:17 PM MST

To: "rickkoerber@me.com" <rickkoerber@me.com>

Begin forwarded message:

From: "Murray, Tyler (USAUT)" <Tyler.Murray2@usdoj.gov>

Date: March 5, 2019 at 10:01:35 AM MST

To: "'Mary_Schuman@utp.uscourts.gov'"

<Mary_Schuman@utp.uscourts.gov>

Cc: "Robert_Hunt@fd.org" <Robert_Hunt@fd.org>, "Daphne Oberg

(Daphne_Oberg@fd.org)" <Daphne_Oberg@fd.org>,

"Jessica_Stengel@fd.org"<Jessica_Stengel@fd.org>, "Clark, Aaron

(USAUT)" <Aaron.Clark@usdoj.gov>, "Hackford-Peer, Ruth (USAUT)"

<Ruth.Hackford-Peer@usdoj.gov>

Subject: Koerber Information

Mary:

Attached are the following documents:

1. A summary of the financial hardship suffered by Mr. Koerber's victims to support the +6 enhancement for 25 or more victims;

2. A brief summary of how the United States calculated the loss/restitution amount; and
3. The Restitution list, in the format requested by the clerk of the Court. Please note that the loss/restitution amount on this list is slightly lower than the amount we sent last fall. The old number have been revised in the following ways:

Merged Anderson Graphics with Nexus Capital

Merged Hooper Financial with Aspectus Capital

Added JTH Publishing (identified underlying victims)

Removed Albert Choules as victim (located promissory note draw)

Removed Maverick/Bret Miller (located promissory note draw)

The result is that instead of the \$45.4 million figure we gave you last fall, the loss/restitution number is \$45.25 million. This does not affect Mr. Koerber's guideline range, and it slightly lowers the amount of restitution he owes.

In addition, we will be sending out additional discovery to you and Mr. Koerber's counsel reflecting work the United States has done to identify the substantial financial hardship suffered by Mr. Koerber's victims, and the information you requested regarding Mr. Koerber's American Land Run and Corvis. We hope to have this to you this afternoon or tomorrow morning.

Thank you. Please let us know if you have any questions.

Tyler Murray